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FISCAL YEAREND CLOSING INFORMATION INDEX

SECTION I. NEW INFORMATION, KEY DATES, AND CHANGES FOR FY00

A.   The planned DAFIS schedule is as follows:

September 9 (Saturday)	DAFIS available normal hours (7:00 am to 7:30 p.m. CDT)
September 11-15 (Monday – Friday)	DAFIS available normal hours (7:00 am to 7:30 p.m. CDT)
September 16 (Saturday)	DAFIS **not available** - Processing Pay Period 19 biweekly payroll
September 18-22 (Monday – Friday)	DAFIS available normal hours (7:00 am to 7:30 p.m. CDT)
September 23 (Saturday)	DAFIS available normal hours (7:00 am to 7:30 p.m. CDT)
September 25-29 (Monday – Friday)	DAFIS available normal hours (7:00 am to 7:30 p.m. CDT)
September 30 (Saturday)	DAFIS **not available** - Processing Pay Period 20 biweekly payroll
October 2-6 (Monday-Friday)	Grace Period—DAFIS available normal hours (7:00 am to 7:30 p.m. CDT)
October 7-15	DAFIS **not available** – Yearend processing DAFIS MIR/DW available
October 16 (Monday)	DAFIS online after yearend processing

B.   To expedite the processing of the SF224, Statement of Transactions, please verify that Treasury has established new appropriations impacting the September SF224.

C.   **CANCELED APPROPRIATIONS** – During the FY00 yearend process DAFIS will purge canceled appropriations for FY95 from these files: ODF, IDF, FSF, ACF, GLF, ARF and Document Suspense file. This purge will run during yearend conversion after the files are rolled and the Post Closing Trial Balance is produced. Each agency will receive purge reports of all records purged from each file. **Agencies must review the accounts before COB September 25 and make any necessary deobligations and reclassifications. Use PYR-FLAG = N when deobligating to return the funds to 46AX. DAFIS yearend closing entries will close 46AX to 49XA and 49XA to 43CA.** Strict adherence to the September 25 cutoff is required to keep all transactions affecting cash from reporting to Treasury later than September 30.

> **Selection criteria for the purge of canceled appropriations (Current fiscal year minus five, FY00 - 5 = FY95) is:**
> **1)   1st Position of Appropriation = 5**
> **2)   TREASURY-YEAR on R07 = 5**
> **3)   EXPIRED-FLAG on R07 is 'E'.**

Agencies may exclude appropriations from purging by changing the TREASURY-YEAR on R07 to 'X'.

NOTE: DAFIS will not process transactions that meet the criteria in the paragraph above if the current date is greater than September 25, 2000 and the process month is '12' (September). DAFIS will return the error message 'Approp XXXX not valid for schedule

Type X'. This criteria is hard coded in the DAFIS Batch Balance program (DF052) and cannot be amended.

D.   Cash cut-off procedures for FY00: No cash disbursements will process during the time the system is down for yearend processing. On October 6 DAFIS extracts payments that fall due to vendors during yearend processing (October 6 through 15) from the Warehouse and Batch Control Files and makes the extracted payments. DAFIS assigns a REASON CODE of 'M' to these payments. (See Section V, Cash Cut-off)

E.   Yearend decommitments for this year will not run until after COB October 6. Transmit of decommitment data strings will only go to those agencies that have previously requested them.

VNTSC   F.   **VNTSC** must send the ODF Open/Close/Set to purge (DF910) transmit no later than COB October 6.

G.   The monthly Accounts Receivable purge report (DF849) will not be created for the month of September. However, the program will resume its monthly execution after the October monthly close.

H.   During grace period, the ODF-Change process will adjust accounting classification structure of documents with the fiscal year equal to 00 or older. DAFIS will assign a September Batch-ID and update only the September files. During grace period the ODF-Change process will reject documents with the new fiscal year equal to 01.

I.   For reports dependent on the DAFIS daily data string, keep in mind that during grace period both September and October transactions process in DAFIS. The daily data string during grace period contains only September transactions. October transactions will accumulate and transmit just before the system comes back up on October 16.

J.   The Recurring Charge accruals for document type 40 will run on October 20. On October 23 users may initiate the automated disbursement process after ensuring the accrual batches processed cleanly. **The RT2 table must be loaded with the proper accounting class or October generated accrual and payment batches will not process correctly**. (See Section X. Recurring Charge)

K.   The September Billing Proof List will run after the system comes down on October 6. Billing Preview will be from October 16 through 20. September bills (Day 7 process) will run the night of October 20.

L.   FY00 yearend process contains a split pay period. Part of pay period 21 is in FY00 (September 24 - 30) and part is in FY01 (October 1 – 7).   (See Section VIII. Payroll).

M.   Bank of America (formerly Nations Bank) credit card transactions are received by DAFIS via generic interfaces from the Coast Guard and FAA.   Coast Guard services all DAFIS

agencies except FAA. Therefore, Section III, Generic Interfaces, applies to these transactions.

N. **DOWNLOAD FILES** - The FSM Download files will be available to users by FTP/IP transfer as soon as the files are created in DAFIS (approximately October 11). **It is important to load the preclosing file into FSM prior to loading the postclosing file into FSM.**

SECTION II. CALENDAR OF EVENTS

A. **Prior to the End of September.**

1. Region 9 for all agencies must enter new appropriation code limitations on Tables R07 (Approp/Lim), RT1 (RGN/Approp/Lim/AFC) and R06 (Approp/PE) by September 5. For **USCG, MARAD,** and **FTA** enter new data not generated by DAFIS roll on September 16. (No appropriation codes are deleted.) Enter appropriation code 041.0__ for imprest fund cashier advances.

2. Produce RIS-NO: I-H series reports on September 2, 9, 16 and 23.

3. Recommend that the operating administrations do the following:

   a) Validate the accounts payable to ensure only valid accounts payable liabilities remain on the books at yearend.
   b) Maintain auditable records of estimated and recorded yearend accrued liabilities for goods and services received but not invoiced by fiscal yearend.
   c) Remove general ledger asset and liability account balances of appropriations canceling on September 30.

FAA 4. **FAA's** F&E cost accounting regions will request F&E information related to the F&E Rollup process from Airway Facilities Divisions.   The accounting offices will make the requests for the F&E Rollup. The last F&E Job Rollup for FY00 will process on the weekend of September 9. Capitalize all jobs with appropriation code 582 by COB September 29.

5. Recommend that no IOTVs be initiated after September 9 and that acceptance of IOTVs be completed by September 15. AMZ-200 will inquire the IOTV suspense files for all regions/districts on September 29 at 6:30 p.m. CST and reject those not accepted. **DAFIS will not process IOTVs (Format 6 and 7 batches) after COB September 29.**

FAA 6. **FAA's** Logistics Center material cut-off for interoffice transfers is September 15.

7.   Each region/district **must** enter new appropriation codes on Table RT2 (RGN-APPROP-ALLOT-IND-PE-CC-MAJ) by September 15. (No appropriation codes are deleted.)

8.   When the last payroll payment processes on September 16, DAFIS establishes a payroll accrual from September 10 to the end of the month. The following Object Classes do not accrue:

Object Class	
1112	Terminal Leave Payments
1113	FERS Sick Leave Buy Back
115D	Cash Award - Wage Grade
115E	Cash Award – PMS
115F	Cash Award – PMRS
115G	Cash Award – SES
115H	Cash Award – Special
115L	Pay Demonstration
115Q	Interim Incentive Pay
115U	Organizational Success Increases Lump Sum
115V	Superior Contribution Increases Lump Sum
115Z	Interest on Back Pay
1152	Holiday Pay
1319	Voluntary Separation Incentive Pay

Manual accruals will also be required for Home Leave, Compensatory Time, Credit Hours, Military Leave, and Associated Benefits for all categories of leave. Specific instructions will be provided in the GUIDANCE FOR DOT FINANCIAL STATEMENTS for FY00. (See Section IV. Manual Preclosing Adjustments and Section VIII. Payroll)

FTA
MARAD
USCG

9.   At COB September 15, DF564 will run to roll RT1 and RT2 for MARAD; RT1, R07 and T12 for FTA; and RT1, RT2, R06, R07 and RT8 for USCG.

FAA

10.   **FAA's** Region 1A must complete receipt of all labor distribution information from AMIS and Production Control by September 28 deadline date. (See Section VIII. Payroll)

USCG

11.   **USCG's** de-obligation program will run the weekend of September 16.

12.   Cut off payments in foreign currency early enough for Treasury to process before September 30.

13.   **The Security Officer must designate individuals who will enter September corrections and adjustments after production of a "Preliminary" Trial Balance. The Security Officer must enter those designated individuals on Table C02 by COB September 29. (Section VI. Yearend Grace Period).**

14. Complete manual preclosing adjustments by COB September 29 or as otherwise indicated in Section IV. Manual Preclosing Adjustments.

15. After all processing has finished on the last workday in September, inquire general ledger accounts 14AC and 14AD for all applicable appropriations. Then, balance travel and salary advance reports to GL. (See Section VII. Travel and Salary Advances)

FAA 16. **FAA (AMZ-100)** must coordinate cutoff of National Supply System (NSS) and Fedstrip/Milstrip (FM) interfaces to DAFIS from FAA Logistics Center during the last week of September. All September interface batches and resulting IOTVs must be processed by COB September 29.

FAA 17. **FAA** must add new F&E job numbers required for October processing (no old jobs will be deleted) to the Accounts Receivable Master File and/or 1680 Master File by COB September 29.

FAA 18. **FAA** must check status codes for all F&E jobs in expired appropriations. Jobs in expired appropriations should not have status codes of 1 or 2, indicating an active job or a reserved job, respectively. DAFIS will not change status codes for expired appropriations 082A and 082W. (See sub-paragraph E. 2. below.)

FAA 19. **FAA's** Region 9 must enter Expired Flag "E" on R07 for expiring grants in appropriation 69X8106 as well as for those non-expiring grants in which allotments need to be withdrawn to the National Office.

20. Region 9 for all agencies must set the expired flag on Transfer Appropriations, fund type 9, as needed.

21. Last minute replenishment of petty cash or accrual of petty cash receipts must be completed on the last workday in September.

22. Receipt data (receiving reports and contracting officers' acceptance) must be input in DAFIS on a timely basis to reflect accurate accounts payable and accrued liabilities for validation of obligations.

23. Notify all locally interfaced systems and local organizations of the new FY01 appropriations.

B. **After the System Comes Down on September 29.**

1. The fiscal year of the DOC-ID on all Recurring Charge Master records is changed to the new fiscal year for all annual appropriations. Also, all annual appropriations are incremented by one. Establish active contracts and any accrual records that need to reflect prior year business on the Recurring Charge History File before this date. For **FAA** leases with F&E appropriations with the program element 4A0200, the appropriation is incremented by one, and the 8th position of system data also incremented by one.

2. No Format 06 or 07 (IOTV) batches will process until after yearend processing is complete.

3. No Format 14 (AR) batches with October dates will process until after yearend processing is complete.

FAA 4. **FAA** may not process any new year (FY01) grant transactions until the system comes back up after yearend processing is complete. (See Section IX. Appropriation Codes)

FHWA 5. DAFIS runs **FHWA** Federal Lands Management Overhead batch generation programs (DF727).

C. **Yearend Grace Period, October 2-6**

1. Users may enter data for both September and October business during grace period. Any batches entered during grace period must have the **CORRECT DATE** in the batch header to indicate the fiscal year to which the batch is to apply. (**The Julian date in the batch number controls which month a batch updates.**) Process both September schedule and non-schedule batches for corrections, adjustments, and catch-up business as required during grace period. Process any October batches for new year business, including obligations and payments (schedule and non-schedule batches) as required during grace period. Batches with T, V, or W schedules must have an October date in the batch number, will have an October confirmation date and update the October SF224. Batches with other schedule types, e.g. M, N, O, E, may have either September or October dates in both the batch number and effective date fields (a September batch must have a September effective date, etc.) and will update the respective month's SF 224. (See Section VI. Yearend Grace Period)

2. Accounts Receivable transactions (Format 14 batches) entered during grace period can only have September dates in the batch ID. No October Format 14 batches may be entered until after yearend processing is complete. This is necessary because the Accounts Receivable File does not have new year fields to capture October business during grace period.

3. Users with generic interfaces for commitment, obligation or payment processing should note special requirements in Section III. Generic Interfaces.

4. Receipt deadline for accrual of unvouchered travel expense for employees on annual orders or in continuous or frequent travel status is October 6.

OST 5. **OST's** WCF cost and billing processes for the month of September 2000 will run after close of business October 6. Following the regular monthly processing of WCF for September, DAFIS builds closing entries for the Docket Project and the 'DIMES' expense account.

FAA 6. **FAA** may input F&E Labor Distribution Reports (LDR) for the month of September through close of business September 29. The F&E spread process for September will run after close of business September 29 (Friday).

D. After the System Comes Down on September 29 (Friday).

1. Produce a Preliminary Trial Balance.

2. **Allow only those designated individuals on Table C02 to input September batches using system edits. (Section VI. Yearend Grace Period)**

FWHA 3. DAFIS will run the **FHWA** Gross Administration Overhead batch generic programs (DF728). The September 2000 SF-224, Statement of Transactions, must include Gross Administration Expenditures.

E. Mechanized Processing at End of Grace Period (after COB October 6.)

FAA 1. **FAA** change to status 6, F&E Jobs with status codes 1 and 2, if the appropriation code (082A and 082W) is expiring this year.

2. Mechanically set an Expired Flag on Table R07 for all expiring appropriations (appropriation with the first position = 0, both annual and multi-year appropriations) except grants and transfer appropriations. (See Section II, A., Paragraphs 21 and 22)

3. Produce the Preclosing Trial Balance.

4. Process mechanized closing entries for Regions, Districts, and National Ledger. (See Section XI. Closing Entries). The I-O Report does not show mechanized closing entries. DAFIS provides an audit record for RGN/DIST/NATL use.

5. Produce all September monthly reports.

6. Transfer unobligated allotments for unexpired grants and transfer appropriations to Allotments Received on the ACF. (Unobligated allotments for all Coast Guard unexpired appropriations roll to the Allotments Received field on the ACF. The GL closing entries reflect this action.)

7.   Produce the Postclosing Trial Balance.

8.   Change the Date Table to October.

9.   Purge canceled appropriations from DAFIS files (e.g., GLF, ACF, FSF, ODF, ARF and Document Suspense File).

10. Move imprest fund cashier advances to Approp/Lim 141_.0 for all agencies.

     Note: The criteria used in the yearend program to roll imprest fund cashier advances impacts only document type 63 and Approp *41_.

11. Run biweekly processes (Payroll, AMIS and Production Control Cost spreads) which normally would have occurred from close of business in September until this time.

12. Generate batches to move advances received against reimbursable agreements with *01_.9 and *01_.8 on the Accounts Receivable Master Record to the current year's operations appropriation (Except for OST).

13. Generate batches that will "zero out" commitment amounts on the ODF for all expired appropriations. For **NHTSA, MARAD**, and **OST,** "zero out" all commitment amounts regardless of whether or not they are expired. For **VNTSC,** "zero out" all commitments except for Fund Source '4'.

14. Transfer Cash (G/L account 10AX) from the regions/districts to Region 9 for fund types 2, 3, 4, 5, 9, A, and W; except for all **VNTSC** funds, Imprest Funds (positions 2 & 3 of Approp Code equals '41') and **OST** WCF (AGY/RGN equals '6W').

15. Roll the results of current fiscal year fund use amounts to Carry Forward (CFWD) in the FSF, ACF and GLF including expenditures. Reduce Plans on the FSF to equal Gross Obligations for **NHTSA** and Gross Commitments for **VNTSC.** Roll CFWD plans to match CFWD obligations for the appropriate level of allocation/plans for **FHWA**. **FWHA** will receive a roll report before the fund use roll (DF44EE and DF44E) and after the allocation/plans roll (DF42EE and DF42E). FHWA will receive a floppy disc of roll data string.

VNTSC   16. Roll the fiscal year in the DOC-ID on the Open Document File, Document
FHWA   Suspense and Warehouse File. The following DOC TYPES will be rolled to the new year after grace period when all other yearend processing is complete:

     VNTSC if DOC-TYPE not equal to 01-09 or 85
     FHWA if DOC-TYPE equal to 26, 27, and 28 of unexpired multi-year appropriations or 26, 27, 28 and 63 of no-year appropriations.

     This will be completed before processing generic interface and bringing the system back up on October 16.

FAA 17. For **FAA**, DAFIS will change, as required, limitations for Fund Types A and 9 on the ACF, FSF and ODF. FAA Fund Type 9 limitation changes are from C to P. FAA Fund Type A limitation changes are from T to H, U to T, A to U, Y to X, P to Y (084), P to X (not 084), C to P, S to L, N to S, I to N, F to G, E to F, D to E, K to M, J to K, R to J, TT to HH, UU to TT, AA to UU, JJ to KK and RR to JJ.

FAA 18. Change positions 11 and 12 in System Data on the ODF and FSF **from** 10, 20, 26, 30, 40, 50, 60, and 70 **to** 90, 91, 92, 93, 94, 95, 96, and 97, respectively, for AMIS job numbers in **FAA** expired appropriations.

FAA 19. **FAA** transfers cash balances for grants to appropriation code X81 for Region 9.

FWHA 20. Process **FHWA** Asset Account General Ledger Roll (DF523).

21. Generate batches for travel advances (document types 11, 12, and 13) in the operations appropriations (Fund Type 2). Also, generate batches for **FHWA** Contract Authority funds (Fund Type A) which have amounts in ADV-PAID. (The year in TRAVEL DATE for document type 13 will increment by one if the date is September 30. These batches will "zero-out" the old documents and move the balance to a new document with the FY01 Appropriation code.)

Note: The criteria used in the yearend program to roll travel advances impacts only document types 11, 12, and 13.

VNTSC 22. Purge **VNTSC** documents that DF910 marked to purge.

23. FSM DOWNLOAD FILES - The FSM Download files will be available to users by FTP/IP transfer as soon as the files are created in DAFIS (approximately October 11). **It is important to load the preclosing file into FSM prior to loading the postclosing file into FSM.**

24. DAFIS MIR/DW (Management Information Reporting/Data Warehouse) will be available for queries during the time DAFIS is down for yearend processing, October 7 through 15.   A download from the DAFIS BCF will be performed after DAFIS comes down on October 6.

F. Resume Normal Operations, October 16.

SECTION III. GENERIC INTERFACES

The following information applies to all Generic Interfaces in the DAFIS system.

A. **2000 PAYMENTS**. The last transmission for interface payment batches recording FY00 transactions will be on the next-to-last workday of grace period, October 5, 2000.

Transmissions received on October 5 will process after normal end-of-day processing on the night of October 5, and the batches will be placed on the BCF before the system comes up for business on October 6. This allows OAs time to correct any errors and verify that all batches are in Status Code 5 before COB October 6.

B. **FY00 COMMIT/OBLIG**. Interface transmissions for FY00 commitment/obligation transactions may continue through October 5 but must use a September Julian date (e.g., 00274 or less) in the TRANSMISSION-NUM field to record FY00 business.

C. **NEW YEAR BUSINESS**. Transmission, payment or commitment/obligation data for the new year (FY01) must use an October Julian date (e.g., 00275, 00276, 00277, 00278, or 00279) in the TRANSMISSION-NUM field.

THURSDAY, OCTOBER 5, IS THE LAST DAY DAFIS WILL ACCEPT GENERIC INTERFACE TRANSMISSIONS.

D. During the time DAFIS is off-line for yearend processing (COB October 6 through October 15), DAFIS will accept interface batches, but these batches will not process until DAFIS comes on-line the morning of October 16.

SECTION IV. MANUAL PRECLOSING ADJUSTMENTS

OAs must review the following general ledger accounts and make adjusting entries where applicable. OAs must complete adjustments by COB October 6. DAFIS inquiry SUSP-1 will aid in researching the suspense accounts.

A.   Clearing Accounts

14BA	Prepayments SIBAC/SLUC - Gov
19FC	Undistributed Foreign Disbursement Clearing Account
14BC	Prepayments SF-1081 Clearing Account-G
14AV	Advances to Others – Clearing Gov
14BD	Prepayments SF-224 Clearing Account-G
14AW	Advances to Others – Clearing Non-Gov

Cost out all possible charges and collections in accounts 14BA, 19FC, 14BC and 14BD. Transfer, as appropriate, charges and collections belonging to other accounting stations. The balance in accounts 14AV and 14AW must equal zero. If their balance does not equal zero, research and clear promptly. Use balances in accounts 14BA, 19FC, 14BC and 14BD to reduce statements of differences.

B.   Undistributed

14AK	Undistributed Advances to Others (Related to Transfers-In Only) - Pub
19FA	Undistributed Other Assets
19FH	Undistributed Expenditures (Related to Transfers-In Only)

Inquire these accounts and determine if any undistributed balances exist. Research any undistributed balances and take action to distribute the amounts to the proper accounts. **Any undistributed amounts not identified for distribution require rejection action by COB September 29.**

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♦ **Adjustments referenced in this section may not be all inclusive for all Agencies. Therefore, each individual Agency may wish to issue an Agency specific version to provide more detailed guidance for their operational needs. Local management may also desire to establish intermediate deadlines for certain adjustments referenced in this section.**

C.   Non-Current Account Receivable/Allowances

Examine account receivable balances to determine amounts not due within 12 months. Reclassify any amounts not due within 12 months as non-current. Reclassify any allowance amounts for any non-current receivable also. Non-current accounts are as follows:

13EY	Accounts Receivable - Non-current - Pub
13GY	Allowance for Loss - Acct/Recv Unclassified - Non-current

See transaction code 222 to reclassify to non-current as necessary.

D.   Accrue Payroll Expenditures

DAFIS Payroll process does not accrue the items listed below. Use TC 190 to Establish payroll accruals for any **unfunded** expenditures and TC 072 for any **funded** expenditures in FY00 that will be paid in FY01 and for overtime worked during pay period 21.

Object Class	
1112	Terminal Leave Payments
1113	FERS Sick Leave Buy Back
115D	Cash Award - Wage Grade
115E	Cash Award – PMS
115F	Cash Award – PMRS
115G	Cash Award – SES
115H	Cash Award – Special
115L	Pay Demonstration
115Q	Interim Incentive Pay
115U	Organizational Success Increases Lump Sum
115V	Superior Contribution Increases Lump Sum
115Z	Interest on Back Pay
1152	Holiday Pay
1319	Voluntary Separation Incentive Pay

Also manual accruals will be required for Home Leave, Compensatory Time, Credit Hours, Military Leave, and Associated benefits for all categories of leave. Specific instructions will be provided in the GUIDANCE FOR DOT FINANCIAL STATEMENTS for FY00.

E.   Reserves and Allowances

13FY	Allowance for Uncollectible Accounts Current – Pub
13MY	Allowance for Uncollectible Loans Noncurrent – Pub

Examine balances and adjust as necessary. See paragraph C. above, to reclassify non-current allowances.   DAFIS inquiry GL-HELP1 will identify TCs to use for account 13MY.

Use the Miscellaneous Accounts Receivable Screen to adjust account 13FY. Accounts Receivable Menu inquiry number 26 will list all bills in account 13FY.

F. Unapplied Deposits

   24BC   Liability for Unapplied Collections

Research and apply to proper account to the extent possible. If not identifiable, pay into Treasury receipt account before the third workday in October.

        TC 165   24BC/10AX
        TC 150   92AA/92AB (20X6133 Treasury Receipt Account)

Note: For **USCG** Milstrip Interface, the payments normally wash in this account, 24BC. Review this account for any remaining balance and research to validate amounts.

G. Travel Expense Accruals

Review accruals previously recorded for travel estimates and make adjustments as necessary based on actual vouchers received during grace period or on information provided by program manager.

H. Deferred Charges and Credits

        14BY   Prepayments Unclassified - Non-Gov
        23BX   Deferred Credits - Unclassified - Gov
        23BY   Deferred Credits - Unclassified - Non-Gov

Examine amounts to determine if properly amortized. Clear the balances if the funding appropriation has expired.

TC 258
        61AA   Operating Expense
          14BY   Prepayments Unclassified - Pub
        48DS   Undelivered Orders - Paid
          49DS   Expended Appropriations - Paid

I. Terminal Leave (Object Class 1112) and Awards (Object Class 115D-115H)

Since these Object Classes are not in the biweekly payroll accrual process, record accruals manually for all unpaid terminal leave (employee retired before end of fiscal year) and awards (effective before end of fiscal year). NOTE: Manually reverse accrual in an October batch.

J.   Prior Year Recovery

48PY - Downward Adjustments Prior Year Obligations

Validate the balance of accounts with prior year obligations and use TC 804 with the appropriate MAC code to make adjustments.

K.   Unliquidated Obligations

48AC	Undelivered Orders-PS&E (**FHWA** only)
48AX	Undelivered Orders-Unpaid
48DL	Undelivered Orders
48LA	Undelivered Orders Loan Administration
48LS	Undelivered Orders Loan Subsidy
21AA	Accts Payable-Actual or Constructive Receipt-Gov
21AB	Accts Payable-Actual or Constructive Receipt-Pub
21AF	Accts Payable-Suspended Projects-Non Gov
21AX	Accts Payable Unclassified-Gov
21AY	Accts Payable Unclassified-Pub
21CY	Contract/Grant Holdbacks-Pub
21DX	Accrued Interest Payable-Gov
21DY	Accrued Interest Payable-Pub
21ED	Other Accrued Liabilities-Unbilled Programs Payable-Constructive Receipt-Non Gov
21EK	Other Accrued Liabilities-Program Vouchers-Deferred Pending Susp Decision-Non Gov
21EX	Other Accrued Liabilities-Unclassified-Gov
21EY	Other Accrued Liabilities-Unclassified-Pub
21LA	Accounts Payable-Administration-Gov
21LS	Accounts Payable-Subsidy-Gov
21SG	Accounts Payable-Administration- Non Gov
22AA	Accrued Funded Payroll & Benefits-Civilian Pay-Pub
22AB	Accrued Funded Payroll & Benefits-Military Pay-Pub
22AC	Accrued Funded Payroll & Benefits-Employer's Contribution-Gov
22AE	Accrued Funded Payroll & Benefits-Annual Leave-Non Gov
22AF	Accrued Funded Payroll & Benefits-Project Leave-Non Gov
22BY	Accrued Funded Payroll & Benefits-Coast Guard-Military Leave
22XX	Accrued Funded Payroll & Benefits-Coast Guard Jumps Accrued Pay

Review the I-H series reports and manual files of unliquidated obligations and cancel the items not supported by the documentary evidence as required by P.L. 83-663, Sec. 1311.

L.   Unobligated Allotment

46AY Unobligated Allotment - Subsequent Quarters

This account should have a zero balance as of July 1. If any balance remains, notify Region 9 by August 11.

USCG   M.   **USCG** Supply Fund Recovery

Analyze the following Coast Guard supply fund accounts and groups of accounts to determine if balances exist:

1.   If balances exist, clear and reclassify to account 65WW for recovery from the OE appropriation (reclassify the amounts by using TCs 582, 599 and 554, respectively).

65AW   Authorized Repair Expense

94AQ   Discounts Earned (Taken) less:
94AW   Discounts Earned Recovery SF

69AB   Other Expenses Discounts Lost Cost Effective less:
51CE   OE Recovery-Cost Effective Disc Lost

61AC   OE-Discounts Lost less:
51CF   OE Recovery-Discounts Lost

61CD   OE-Interest Penalties Expense less:
51CD   OE Recovery-Interest Penalties Expense

2.   For the balance in account 65WW after the reclassification accomplished in paragraph 1 above, use TC 594 and TC 595 to complete the recovery from the OE appropriation prior to yearend.

SECTION V. CASH CUT-OFF

No restrictions apply for September batches for all schedule types input throughout grace period. The system will not produce September's SF-224 until after the system comes down after the last day of grace period. For those schedules confirmed at the time of entry (all types other than S, T, U, V and W), please use a batch date and effective date to match the month Treasury processed the document to minimize the Statement of Difference from the SF-224.

The cash disbursement process will <u>not</u> run while the system is down for yearend processing. DAFIS will extract payments that fall due to vendors during yearend processing (October 6 through 15) from the Warehouse and Batch Control Files. DAFIS transmits these payments to Treasury the evening yearend processing begins (COB October 6) to avoid late penalties. Payments originally scheduled during yearend processing are assigned a REASON-CODE of 'M' when extracted and paid on October 6.

CANCELED APPROPRIATIONS. DAFIS will purge canceled appropriations (FY95) from the ODF, IDF, FSF, ACF, GLF, ARF and Document Suspense File. The purge runs during yearend processing after rolling the files and running the Post Closing Trial Balance. Each agency will receive reports of all the records purged from each file. **Agencies must review these accounts before COB September 25 and make deobligations and reclassifications as needed. Use PYR-FLAG = N when deobligating to return the funds to 46AX. DAFIS closing entries will close 46AX to 49XA and 49XA to 43CA.** Selection criteria for the purge is appropriations with first position equal '5' (Current Fiscal year minus five, FY00 - 5 = FY95); and TREASURY-YEAR on R07 equal to '5'; and EXPIRED-FLAG on R07 equal to 'E'. **Agencies can exclude appropriations from purging by changing the TREASURY-YEAR on R07 to 'X'.** After yearend processing, delete the R07, RT1, and RT2 records for canceled appropriations.

NOTE: DAFIS will not process transactions that meet the criteria in the paragraph above if the current date is greater than September 25, 2000 and the process month is '12' (September). DAFIS will return the error message 'Approp XXXX not valid for schedule Type X'. This criteria is hard coded in the DAFIS Batch Balance program (DF052) and cannot be amended.

SECTION VI. YEAREND GRACE PERIOD

During grace period, DAFIS handles transactions for both September and October. In order to accept both months' data, the edit tables must include both new year and old year appropriation codes. Since the expired flag is not set on Table R07 for expiring appropriations, care must be taken in selecting the Julian date of the batch ID and the fiscal year in the document ID. This will prevent new fiscal year transactions from being recorded against appropriations that expired in the old fiscal year.

Any batches entered during grace period must have the **CORRECT DATE** in the batch header to indicate the fiscal year to which the batch is to apply. For FY00 the date must be 000274 or earlier and for FY01 must be 00275, 00276, 00277, 00278 or 00279.

After producing the Preliminary Trial Balance, an edit will require all September adjustment batches be entered by designated individuals which the Security Officer must add to the CO2 Table by COB September 29. This is to allow the regions/districts to control any changes to the Trial Balance.

Posting data to the FSF, ACF and GLF is unique during yearend grace period.

A.   Posting to FSF and ACF is as follows:

1.   September batches with "OLD" FY (00) in DOC-ID are posted to September of Current Year (CY).

2.   September batches with less than "OLD" FY (00) in DOC-ID are posted to September of Prior Year (PY).

3.   October batches with "NEW" FY (01) in DOC-ID are posted to New Year Current Year (NY-CY).

4.   October batches with less than "NEW" FY (01) in DOC-ID are posted to New Year Prior Year (NY-PY).

B.   Posting to the GL is as follows:

1.   September batches are posted to September.

2.   October batches are posted to month "13".

C.   FSF, ACF, G/L Roll

After grace period, the amounts in the FSF and ACF are "rolled." Rolling amounts in FSF and ACF (in very general terms) will move CY and PY to CFWD. At the same time, NY-CY will move to October CY and NY-PY will move to October PY. The new beginning balance comes from the prior twelve months of entries on the GLF and the old fiscal year beginning balance. On the GLF month 13 will move to month 1 (October). CFWD changes only at the beginning of a fiscal year and does not change again until the next fiscal year, just as the GLF beginning balance does not change. The ODF shows the summary of all actions for the document and details. Details are in chronological order processed to the file. No special posting to the ODF occurs during yearend grace period.

Validation of obligations should begin with the I-H series of reports (open document) at the end of August. DAFIS produces additional I-H series reports every weekend during September. It balances to the applicable General Ledger accounts at that time as a supporting subsidiary record. The report represents your actual open documents as you have recorded the information. It is being produced at this point as a working tool to validate obligations and accuracy of recorded open documents. As adjustments and corrections to open documents for September and transactions for October affecting the ODF process, this subsidiary file continues to support the applicable General Ledger accounts including month "13." This very detailed explanation is provided because all reports taken from the ODF follow this same criteria. Reports from the ODF are internal reports and impact our internal operations only.

Yearend monthly reports that rely on data from the FSF, ACF and GLF will include information through September adjustments only. These are generally external and national reports. At the end of grace period, after acceptance of the Preclosing Trial Balance, DAFIS will go off-line until all yearend processing is complete. The downtime may extend up to 10 days or more. You should attempt to have payments as up-to-date as possible. Emergency payments require manual schedules.

Standardized closing entries are system generated except for some withdrawal or restoration of unobligated appropriation balances. Region 9 will input the required entries as prior year adjustment entries throughout the year as required.

SECTION VII. TRAVEL & SALARY ADVANCES

A. **Travel Advances**

1. Inquire general ledger accounts 14AC/14AD for all applicable appropriations on the last workday in September, after all transactions have processed for the day (utilize the information from the inquiries for reconciliation/adjustment purposes to travel/salary/ODF reports produced at this time.)

2. Continue to process during yearend grace period whether September or October batches.

3. Travel advances roll as follows:

    a. While the system is off-line, (after yearend reports run) batches generate to "zero-out" travel advances in document types 11, 12 and 13 for expired annual appropriations.

    b. Batches generated for the travel advances to re-establish a new DOC-ID with the current year appropriation. (Except for **FRA).**

    c. The year in the travel date of document type 13 increments by one, if month and day equal 0930. (The "old" documents remain on the ODF for six months before they purge.)

B. **Salary Advances**

Before the system comes back up on October 16, batches generate to move salary advances, GL acct 14AD, for employees transferring overseas (document type 19) to the new year operations appropriation.

SECTION VIII. PAYROLL

A.   The circumstances involved with the accrual and payment of payroll this yearend are as follows:

   1.   Pay period 19 (8/27 - 9/09) ends in September and is paid on 9/19/00.

   2.   Pay period 20 (9/10 - 09/23) ends in September and is paid to the old fiscal year on 10/03/00.

   3.   Pay period 21 (9/24 - 10/07) is split between New and Old fiscal years and is paid after yearend on 10/17/00.

   4.   Pay Period 19 amounts are used to calculate the yearend payroll accrual for the remaining unpaid days in September (10 to 30). This accrual is included in September reports. The following object classes are <u>not</u> accrued by DAFIS:

Object Class	
1112	Terminal Leave Payments
1113	FERS Sick Leave Buy Back
115D	Cash Award - Wage Grade
115E	Cash Award – PMS
115F	Cash Award – PMRS
115G	Cash Award – SES
115H	Cash Award – Special
115L	Pay Demonstration
115Q	Interim Incentive Pay
115U	Organizational Success Increases Lump Sum
115V	Superior Contribution Increases Lump Sum
115Z	Interest on Back Pay
1152	Holiday Pay
1319	Voluntary Separation Incentive Pay

   Also manual accruals will be required for Home Leave, Compensatory Time, Credit Hours, Military Leave, and Associated benefits for all categories of leave. Specific instructions will be provided in the GUIDANCE FOR DOT FINANCIAL STATEMENTS for FY00. (See Section IV. Manual Preclosing Adjustments)

B.   The Consolidated Uniform Payroll System (CUPS) will make payment on October 17 for pay period 21 in the "New" fiscal year appropriation code. DAFIS converts the CUPS fund code for the split pay period (pay period 21) into the old fiscal year fund code for the percentage of the pay period in the old fiscal tear. This year the percentage for the old fiscal year is 50%.

C. The number of workdays in OLD and NEW years is calculated from information loaded by AMZ-200 on Record Type 2 of Table T-30. The percentage split is calculated on a 10-day pay period, considering only Mondays through Fridays. The percentage split is calculated for base and premium pay, including Sunday pay (Object Class 1153).

D. For the split pay period, the fund code from CUPS is compared to the Table T-31 by reading the "NEW" codes until a match is found. The percentage split is then applied to the CUPS payment data to convert the applicable portion to the "OLD" fiscal year fund code.

E. Payroll accruals and reversals DAFIS generates use document type 71 and do not appear on the I-H series reports (ODF listing).

SECTION IX. APPROPRIATION CODES

The Calendar of Events (Section II., paragraph A.1.) indicates adding new Appropriation codes and limitations to R07 and related tables by September 5. New Appropriation codes and limitations in DAFIS signify all Approp/Lims required for use in the next fiscal year that are not already on R07. Also involved are any new limitations for grants and transfer appropriations to signify "prior years", as needed, as well as Approp/Lims for new annual and multi-year appropriations.

To expedite the processing of the SF224, Statement of Transactions, please ensure that Treasury has established any new appropriations impacting the September SF224.

FAA For **FAA**, no new year grants or transfer appropriations can be entered in DAFIS during yearend grace period. The problem is inability to distinguish between old and new year transactions by use of limitation. For instance, a new year "U" limitation would combine with an old year "U" on the FSF with no way to distinguish between the two. During yearend grace period, all old year Approp/Lims are valid including those appropriations which expire on September 30. All Approp/Lims for new annual and multi-year appropriations may process during grace period for the new fiscal year.

After the Preclosing Trial Balance runs and the system goes off line to mass change and roll DAFIS files, the limitations for grants and transfer appropriations will roll and merge, as applicable. Any invalid Approp/Lims for grants and transfer appropriations should be deleted from tables R07 and R06 by Region 9 when the system comes on line.

SECTION X. RECURRING CHARGE

A.   COB September 29

The fiscal year of the DOC-ID on all Recurring Charge Master records is changed to the new fiscal year for all annual appropriations. Also, all annual appropriations are incremented by one. Establish active contracts and any accrual records that should reflect prior year business on the Recurring Charge History File before this date. **FAA** leases with F&E appropriations with the program element 4A0200 will have the appropriation incremented by one and the 8th position of system data incremented by one. **The RT2 table must be loaded with the proper accounting class or October generated accrual and payment batches will not process correctly**.

B.   Grace Period Processing

During grace period, DAFIS allows upward or downward adjustments of recurring charge accruals. October batches may be any type of payment, including the generated disbursement payment.

C.   **October Processing**

The Recurring Charge Master must have all new contracts added to the file before close of business October 6. The October accrual batches will generate on October 20. Initiate the automated disbursement on October 23 after verifying all accrual batches have processed.

SECTION XI. CLOSING ENTRIES

Closing entries made during yearend processing are listed in matrix form as an attachment.

SECTION XII. GENERAL LEDGER CLOSING ENTRY LEGEND

1. REF   References Line Number in Program That Closes These Accounts
2. POS   Position
3. NE   Not Equal
4. R/F   Reimbursement Flag
5. R   Reimbursable
6. D   Direct
7. E/F   Expired Flag; Blank = Both Expired and Unexpired
8. STR LINE   Straight Line

SECTION XIII. ACR0NYMS

ABBREVIATION	DESCRIPTION
ACF	Allotment Control File
AMIS	Aircraft Management Information System
ARF	Accounts Receivable File
BCF	Batch Control File
CDT	Central Daylight Time
COB	Close of Business
DAFIS	Departmental Accounting & Financial Information System
FAA	Federal Aviation Administration
FAM	Fixed Assets Module
F&E	Facilities and Equipment
FHWA	Federal Highways Administration
F/M	Fedstrip/Milstrip
FRA	Federal Railroad Administration
FTA	Federal Transit Administration
FSF	Fiscal Status File
FSM	Financial Statements Module
FY	Fiscal Year
FYE	Fiscal Yearend
GLF	General Ledger File
IDF	Interface Document File
IOTV	Inter-Office Transfer Voucher
LDR	Labor Distribution Report
MARAD	Maritime Administration
MIR/DW	Management Information Reporting/Data Warehouse
NHTSA	National Highway Traffic Safety Administration
NS	National Stock
OAs	Operating Administrations
ODF	Open Document File
OE	Operating Expense
OST	Office of the Secretary of Transportation
P.L.	Public Law
PYR	Prior Year Recovery
SCRs	System Change Requests
USCG	United States Coast Guard
VNTSC	Volpe National Transportation Systems Center
WCF	Working Capital Fund